

**F.No. 187/10/2016-ITA-1**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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New Delhi, 30<sup>th</sup> June, 2016

**OFFICE MEMORANDUM**

Vide letter F. No. 187/10/2016-ITA-1 dated 22<sup>nd</sup> June, 2016 of CBDT, certain strategies were suggested for implementing the Income Declaration Scheme (IDS), 2016 and it was also advised that the jurisdictional Pr.CIT/CIT would be the one and only point of contact with a declarant so as to maintain the confidentiality of declarants.

2. Instances have been brought to the notice of the Board that charges of some of the Pr.CsIT/CsIT jurisdictions, due to the absence of regular incumbents being posted there, are being held additionally by some other Pr.CsIT/CsIT. Under this situation, a declarant having his jurisdiction in one of charges being held additionally by a different Pr.CIT/CIT, will be required to approach such other Pr.CIT/CIT who is actually stationed at a different location. This may cause hardship to the prospective declarants as they might be required to visit far off places for filing declaration under the IDS-2016 in terms of section 183 of the Scheme.

3. In order to remove the aforesaid difficulty and to ascertain that the declarations are filed in hassel-free manner, it has been decided that the Pr.CCIT concerned may nominate one of the senior Addl./Jt.CIT posted in charges where no regular Pr.CIT/CIT is posted and the charge is being held by some other Pr.CIT/CIT in additional capacity, to receive the declaration on behalf of the Pr.CIT/CIT in a closed cover and shall ensure the delivery of the same to the Pr.CIT/CIT holding jurisdiction over such declarant as soon as possible keeping in view the fact that the Pr.CIT/CIT is required to issue the Acknowledgment of Declaration within 15 days from the end of the month in which declaration has been filed. Similar procedure shall be applicable in respect of Intimation of payment of tax, surcharge and penalty in Form 3.

4. The above may brought to the notice of all concerned. The tax-payers of such jurisdictions may also be adequately informed through ongoing publicity and campaigns being undertaken at local level.

  
(Deepshikha Sharma)  
Director (ITA-I), CBDT

To,  
All Pr.CCsIT/Pr.CCIT(Int. Taxation)/CCIT(Exemptions)

Copy to:- 1. All the Members, CBDT  
2. Pr.DGIT(Systems)